



**State Board of Accounts  
Township Annual Meeting  
June 2015**

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# **Contact Us**

**317-232-2512**

**State Board of Accounts  
302 West Washington Street  
Room E418  
Indianapolis, IN 46204-2765**

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# Examination Coordinators

1. Mary Jo Small ([masmall@sboafe.in.gov](mailto:masmall@sboafe.in.gov))  
Lake, Porter, LaPorte, St. Joseph, Marshall, Starke, Newton, Jasper, Pulaski, Fulton, Cass, Carroll, White, and Benton
2. Dean Gerlach ([dgerlach@sboafe.in.gov](mailto:dgerlach@sboafe.in.gov))  
Elkhart, LaGrange, Stueben, DeKalb, Noble, Kokciusko, Whitley, Allen, Adams, Wells, Huntington, Wabash, Miami, Howard, Grant, Blackford, Jay, Randolph, Delaware, and Tipton
3. Tammy Baker ([tbaker@sboa.in.gov](mailto:tbaker@sboa.in.gov))  
Hamilton, Madison, Marion, Hancock, Henry, Wayne, Union, Fayette, Rush, Shelby, Johnson, Brown, Bartholomew, Decatur, and Franklin
4. Ron Robertson ([rrobertson@sboafe.in.gov](mailto:rrobertson@sboafe.in.gov))  
Jackson, Jennings, Ripley, Dearborn, Ohio, Switzerland, Jefferson, Scott, Clark, Floyd, Harrison, Washington, Orange, Crawford, Perry, Dubois, Spencer, Warrick, Pike, Gibson, Posey, and Vanderburgh
5. Gina Gambaiani ([ggambaiani@sboafe.in.gov](mailto:ggambaiani@sboafe.in.gov))  
Warren, Tippecanoe, Clinton, Boone, Montgomery, Fountain, Vermillion, Parke, Putnam, Hendricks, Morgan, Owen, Clay, Vigo, Sullivan, Greene, Monroe, Lawrence, Martin, Daviess, and Knox

# **State Board of Accounts Website**

**[www.in.gov/sboa](http://www.in.gov/sboa)**

**Township Manual  
Regulatory Reporting Manual  
Township Bulletins  
Filed Audit Reports  
Meeting Materials**

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# Questions or Comments?

**Please see SBOA  
representatives with any  
questions or comments.**

# Report Filings

Annual Report  
& TA-7

- **1001 of 1005 townships have filed 2014 Annual Report**

100R

- **1002 of 1005 townships have filed 2014 100R**

# Annual Financial Report

- **Required by IC 5-11-1-4**
  - **Due 60 days after close of each fiscal year**
  - **Must be filed electronically through Gateway**
  - **DLGF may not approve the budget or an additional appropriation if the report is not filed**
  - **Failure to file may result in a Class B infraction and forfeiture from office (IC 5-11-1-10)**
-



# **TA-7 (Township Assistance Annual Statistical Report)**

- **Required by IC 12-20-28-3(f)**
  - **Due 60 days after close of each fiscal year**
  - **Must be filed electronically through Gateway as part of the Annual Financial Report**
  - **The information required to be reported by the township trustee under this section shall be maintained by the township trustee in accordance with IC 5-15-6.**
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# **TA-7 (Township Assistance Annual Statistical Report)**

- **Copy of report must be provided by the trustee to the County Auditor**
- **DLGF may not approve the budget of a township trustee who fails to file the TA-7**

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# TA-7 (Township Assistance Annual Statistical Report)

- SBOA compiles a statewide statistical report from each TA-7 filed
- Statewide statistical report filed with legislative services agency before July 1 each year and may be viewed at:  
<http://www.in.gov/legislative/igareports/agency/sbac.html>
- SBOA required to forward copy of individual TA-7s and statewide statistical report to DLGF and Division of Family Resources

# 100-R (Annual Personnel Report)

- Required by IC 5-11-13-1
- Must be filed electronically through Gateway
- Due by January 31 of each year
- DLGF may not approve the budget or an additional appropriation if the report is not filed
- Failure to file may result in a Class C infraction and subject to removal for neglect of duty (IC 5-11-13-3)

# 100-R (Annual Personnel Report)

- **Must report the name, business address, duties and compensation of all employees of the preceding year**
- **Must indicate whether the township offers a health plan, a pension and other benefits to full-time and part-time employees.**
- **Must indicate whether the township has implemented a nepotism policy and a contracting policy as defined in IC 36-1-20.2 and IC 36-1-21.**

# NEPOTISM IN EMPLOYMENT POLICY

- IC 36-1-20.2
  - The Township Board is required to adopt a policy that at a minimum complies with the requirements of IC 36-1-20.2.
  - If a policy has been passed, then you should answer “yes” to the question on the 100R and upload a copy of the signed resolution.
  - If you answer “no” or do not upload a policy, then DLGF will automatically deny your subsequent additional appropriations and budget.
  - SBOA is currently reviewing policies that have been submitted to ensure they meet the minimum requirements of IC 36-1-20.2.

# NEPOTISM IN CONTRACTING POLICY

- IC 36-1-21
  - The Township Board is required to adopt a policy that at a minimum complies with the requirements of IC 36-1-21.
  - If a policy has been passed, then you should answer “yes” to the question on the 100R and upload a copy of the signed resolution.
  - If you answer “no” or do not upload a policy, then DLGF will automatically deny your subsequent additional appropriations and budget.
  - SBOA is currently reviewing policies that have been submitted to ensure they meet the minimum requirements of IC 36-1-21.

# Annual Financial Report, TA-7 and 100-R

- Failure to file report(s) in a timely manner may result in removal from office
- Reminder email from Gateway system
- Certified letter from SBOA with subpoena to appear in SBOA office
- If there is non-compliance with the subpoena, the matter will be referred to the Attorney General in order for him to file an action in circuit court as provided in IC 5-11-1-9(g)



# **Payroll Withholdings fund**

**Some Townships use a Payroll Withholdings fund in their ledger to account for the money temporarily held on the employees behalf for payroll taxes.**

**A Township that undergoes this process should include the Payroll Withholdings fund on their Annual Financial Report.**

# **Capital Asset Ledger**

**Each Townships Board should pass a Capital Asset Policy.**

**The Trustee should record capital asset purchases on the Capital Asset Ledger form.**

**An inventory of the Township's capital assets should be taken once every two years for good internal controls.**

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## **Financial Assistance to Non-Governmental Entities**

**Amounts disbursed to non-governmental entities  
must be reported in the Annual Report.**

**Common township disbursements to non-  
governmental entities include:**

**Volunteer Fire Departments  
Emergency Medical Services**

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## **Financial Assistance to Non-Governmental Entities**

**Consider including language in contracts with non-governmental entities that require them to file the Entity Annual Report with the State Board of Accounts.**

**The Entity Annual Report is used to determine the audit requirements of non-governmental entities.**

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## **Financial Assistance to Non-Governmental Entities**

**As of May 10, 2011, IC 5-11-1-9 requires an organization-wide audit of an entity when the public funds *disbursed* by that organization are \$200,000 or more and equal to or greater than 50% of their total disbursements for the period.**

# **Public Law Changes for 2015**

**[www.in.gov/legislative/](http://www.in.gov/legislative/)**

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**Public Law 24**  
**House Enrolled Act 1263**  
**Township trustee sale of cemetery plots**  
**Adds IC 23-14-68-6 – Effective July 1, 2015**

Provides that if a township trustee is maintaining a cemetery that dates back at least to 1939, has no maintenance funds of its own, and is operated by a nonprofit organization or not managed by any viable organization, the township trustee may sell plots in the cemetery that are not known to be owned by any plot owner. Requires that the proceeds from the sale be deposited in the township's fund for maintenance of cemeteries, if the township has such a fund, or in the township fund of the township.

**Public Law 34**  
**Senate Enrolled Act 489**  
**State board of accounts issues**  
**Adds IC 5-11-1-28.2, IC 5-11-1-29 – Effective July 1,**  
**2015**

Provides that the state board of accounts has access to any periodic statement of condition filed by a depository with the treasurer of state. Provides that a vendor upon request shall allow the state board of accounts to access all software and records of computer services that a vendor has supplied to a political subdivision. Defines a vendor as a person who supplies electronic goods, software, or technological services (including computer services) to a political subdivision.



**Public Law 51**  
**Senate Enrolled Act 318**  
**Insulin provided by township trustee**  
**Amends IC 16-41-19-7 – Effective July 1, 2015**

Allows a township trustee to require an individual who presents a claim for insulin to file a standard application for township assistance. (Current law allows the township trustee to require an individual to file a standard application after the second time the individual presents a claim for insulin.)

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**Public Law 52  
Senate Enrolled Act 394  
Reporting of government malfeasance  
Amends IC 5-11-1-9.5 – Effective July 1, 2015**

Provides for confidentiality and relief for an individual who reports certain suspected violations of law by local public officers.

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**Public Law 122**

**Senate Enrolled Act 530**

**Public notice in newspapers**

**Amends IC 5-3-1-0.4, 5-3-1-2, and 6-1.1-33.5-5 –**

**Effective July 1, 2015**

Adds a provision requiring a certain average circulation to the definition of "newspaper" for purposes of the statute concerning notice publication. Removes a duplicative provision from the publication statute that prescribes a publication procedure if another specific publication procedure does not apply to an event. Removes from the publication statute two provisions that have expired.

## **Public Law 167**

### **Senate Enrolled Act 426**

#### **County and township assessor qualifications**

**Amends IC 3-8-1-23, 6-1.1-1-24, 36-2-5-3, 36-2-15-2, 36-2-15-5, 36-2-16-8, 36-6-5-1, 36-6-5-4; Adds IC 36-2-5-3.5; Repeals IC 3-8-1-23.6, 36-2-15-7.4, 36-2-15-8, 36-2-15-9, 36-2-15-10, 36-2-15-11.**

**– Effective July 1, 2015 and January 1, 2016**

Removes requirements that a candidate for county or township assessor must attain a certain level assessor-appraiser certification as a condition for becoming a candidate for the office. Provides that an individual who has never held the assessor's office must have a level two assessor-appraiser certification before the individual assumes the office of assessor (county or township). Provides that an individual who has held the assessor's office must have a level three assessor-appraiser certification before the individual assumes a new term of office (county or township). Requires a county fiscal body to establish a salary schedule in which the salary of a county assessor who has attained a level three certification is entitled to an annual salary that is at least \$1,500 more than the salary of a county assessor who has a level two certification. Provides that if a county assessor who takes office with a level two certification attains level three certification not later than January 1 of the third year of the county assessor's term of office, the county assessor is entitled to the level three salary, beginning on the date the county assessor attains level three certification. Provides that an additional salary given to an assessor who has attained a level two or a level three certification is not eliminated but becomes a part of the assessor's annual compensation. Makes analogous changes for township assessors. Specifies that after June 30, 2017, an employee of the county assessor or township assessor who is responsible for placing an assessed valuation on real property must have attained the certification of a level three assessor-appraiser. Specifies that after June 30, 2017, if the county assessor or township assessor has not attained the level three certification, the county or township fiscal body shall authorize either: (1) the employment of at least one deputy or employee who has attained certification of a level three assessor-appraiser; or (2) contracting for the services of an individual who has attained certification of a level three assessor-appraiser to assist the elected assessor with assessment duties as determined by the assessor. Provides that the cost of employing or contracting for a level three assessor-appraiser shall be paid from the assessor's budget. Makes conforming changes in related statutes. Removes a provision relating to the existence of a vacancy of the office of township assessor if the township assessment duties are transferred to the county assessor. Repeals obsolete statutes relating to the referendum held in 2008 in townships to determine whether the township assessor's office should be maintained.

# **Public Law 181**

## **House Enrolled Act 1104**

### **Financial examinations and the state board of accounts**

#### **Amends and Adds various statutes – Effective July 1, 2015**

Permits the state board of accounts to determine the frequency with which the state board of accounts conducts financial examinations based on risk based criteria approved by the audit and financial reporting subcommittee of the legislative council. Eliminates the requirement that the state examiner must annually furnish forms and instructions to reporting officers. Specifies that certain examinations by the state board of accounts may (rather than must, under current law) be made without notice. Provides that the state board of accounts may only release examination workpapers and investigation records to certain persons. Provides a procedure for a public entity (other than a school corporation, a university, or a consolidated city) that has an internal control officer and an internal control department to have examinations performed by a certified public accountant instead of the state board of accounts. Adds provisions for allowing a public entity to have an examination: (1) conducted outside the time frame provided for by statute or state board of accounts guidelines, due to federal requirements, continuing disclosure requirements, or as a condition of a public bond issuance; or (2) conducted in accordance with generally accepted accounting principles. Provides that the results of an examination of the state board of accounts are confidential until approved and released for publication by the state examiner. Permits disclosure under certain circumstances. Provides that an executive or a fiscal officer of a unit may establish a fraud hotline telephone number that the public may use to report suspected fraudulent activity concerning officers or employees of the unit. Provides that: (1) the identity of a caller to a fraud hotline; and (2) a report, transcript, audio recording, or other information obtained from a fraud hotline; are exempt from public disclosure

## **Public Law 184**

### **House Enrolled Act 1264**

#### **State and local government matters**

**Amends IC 3-5-9-4, 3-5-9-6, 3-5-9-7, 5-3-1-3, 5-11-1-4, 5-11-1-27, 6-1.1-17-16.2, 6-1.1-18-5, 20-26-7-18, 20-48-1-1, 36-1-4-9, 36-2-6-18, 36-3-4-21, 36-4-6-19, 36-5-2-11, 36-8-10-3; Adds 5-11-1-28, 36-1-23 – Effective July 1, 2015**

Beginning July 1, 2016, requires the following: (1) The legislative body of a political subdivision to ensure appropriate training of personnel concerning the political subdivision's internal control system. (2) The fiscal officer of a political subdivision to certify annually that certain internal controls and procedures are in place and that personnel have received training in the internal controls and procedures. (3) The state board of accounts (board) to issue a comment in its examination report if internal controls and procedures are not adopted or personnel have not received training. (4) The board to report the uncorrected violations to the department of local government finance (DLGF). (5) The DLGF may not approve the political subdivision's budget or supplemental appropriations if the political subdivision fails to adopt internal controls and procedures or train personnel. (6) Certain reporting and follow up related to a report of misappropriation of political subdivision funds. (7) Board action for material variances, losses, shortages, or thefts. Requires the board to develop or designate personnel training materials not later than November 1, 2015. Effective July 1, 2016, provides for restitution related to attorney general proceedings. Allows the executive or member of the fiscal body of a city, town, or township (unit) to serve as a volunteer firefighter for a volunteer fire department or a fire department that provides fire protection services to the unit. Requires a fiscal body member of a unit who is also a volunteer firefighter for a fire department providing fire protection services to the unit to abstain from voting on the unit's budget and tax levies. Provides that if at least a majority of the members of the unit abstain from voting on the budget, the most recent annual appropriations and annual tax levy are continued for the ensuing budget year. Provides that the executive of the unit may petition the county fiscal body for an increase in the budget or for additional appropriations.

**Public Law 213**

**House Enrolled Act 1001**

**State biennial budget**

**Amends and Adds various statutes – Effective multiple dates**

Increases the fee for taxing units for state board of accounts audits from \$45 per day to \$175 per day. Provides that fees collected for audits are to be deposited in the state board of accounts trust and agency fund. Makes the fund a dedicated fund that can be used to cover expenses of doing audits.

## **Public Law 220**

### **House Enrolled Act 1635**

#### **Various education matters**

**Amends 5-2-10.1-2, 20-20-8-8, 20-23-6-9, 20-27-11-1, 20-28-3-3; Adds 20-28-3-0.3, 20-28-3-3.5.**

**– Effective July 1, 2015**

Provides that a consolidated school corporation shall offer to transfer property to the township from which the consolidated school corporation received the property for any purpose if the property is no longer needed by the school corporation. (Current law requires the transferred property to be used for park and recreation purposes.) Allows the township to sell or lease the property to an Indiana nonprofit corporation that is exempt from federal taxation. Requires a consolidated school corporation to provide to a township, city, or town written notice of its intent to demolish a structure located on a property subject to transfer. Allows a township, city, or town 90 days to inform the school corporation whether the township, city, or town wishes to retain the structure. Prohibits a school corporation from demolishing a structure if the township, city, or town wishes to retain the structure.



**Public Law 230**

**Senate Enrolled Act 393**

**Public official surety bonds**

**Amends IC 5-4-1-5.1, 5-4-1-18, and 20-26-4-5**

**– Effective July 1, 2015 and January 1, 2016**

Requires that copies of political subdivision personnel bonds must be filed with the county auditor or fiscal officer of the political subdivision and with the state board of accounts. Requires the state board of accounts to maintain a database of received bonds. Requires certain public employees and contractors that have access to public funds to file a bond. Specifies guidelines for fixing the amount of certain bonds. Provides for purchase of a blanket bond that includes aggregate coverage.

# **Additional New Public Laws concerning Townships**

<b>Public Law 5,</b>	<b>Technical corrections</b>
<b>Public Law 44,</b>	<b>Taxation of internet access</b>
<b>Public Law 57,</b>	<b>Removal of public officers</b>
<b>Public Law 101,</b>	<b>Ordinances related to building laws</b>
<b>Public Law 109,</b>	<b>Substantive problems in Indiana Code</b>
<b>Public Law 114,</b>	<b>Library board appointments</b>
<b>Public Law 139,</b>	<b>Local government investments</b>
<b>Public Law 170,</b>	<b>Marion County township courts</b>
<b>Public Law 171,</b>	<b>Preservation of public records</b>
<b>Public Law 191,</b>	<b>Public officials, liens, and restricted addresses</b>
<b>Public Law 241,</b>	<b>Various pension matters</b>
<b>Public Law 243,</b>	<b>Local taxation</b>
<b>Public Law 244,</b>	<b>Property tax appeals</b>
<b>Public Law 249,</b>	<b>State and local taxation</b>
<b>Public Law 252,</b>	<b>Common construction wage and public works</b>

# Compensation of officers and employees

IC 36-6-6-10

The township board shall fix the:

- (1) salaries;
- (2) wages;
- (3) rates of hourly pay; and
- (4) remuneration other than statutory allowances;

of all officers and employees of the township.

The township board may not alter the salaries of elected or appointed officers during the fiscal year for which they are fixed, but it may add or eliminate any other position and change the salary of any other employee, if the necessary funds and appropriations are available.

# Compensation of officers and employees

IC 36-6-6-10

**The township board may reduce the salary of an elected or appointed official. However, the official is entitled to a salary that is not less than the salary fixed for the first year of the term of office that immediately preceded the current term of office. \*\***

**\*\* In a year in which there is not an election of members to the township board, the township board may by vote reduce the salaries of the members of the township board body by any amount.**

# Compensation of officers and employees

IC 36-6-6-10

The township board may not reduce the salary of the township trustee without the consent of the township trustee during the term of office of the township trustee.

If a township trustee dies or resigns from office, the person filling the vacancy of the township trustee shall receive at least the same salary the previous township trustee received for the remainder of the unexpired term of office of the township trustee, unless the person consents to a reduction in salary.

If a change in the mileage allowance paid to state officers and employees is established by July 1 of any year, that change shall be included in the compensation fixed for the township trustee, to take effect January 1 of the next year. However, the township board may by ordinance provide for the change in the sum per mile to take effect before January 1 of the next year.

# **Resolution Establishing Salaries of Township Officers And Employees (Township Form No. 17 – Revised 2008)**

**The Township Board is required to set the salaries and wages for each township employee every year. Listings of positions on budget forms are not considered sufficient for documentation of approved salaries and wages. The State Board of Accounts has provided a prescribed form, Township Form No. 17, to document the approved salaries and wages.**

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# **Resolution Establishing Salaries of Township Officers And Employees (Township Form No. 17 – Revised 2008)**

**Please remember the Township Board should record the salaries so fixed in the township board minutes. We recommend the board set the salaries of township officials and employees, in conjunction with the preparation and completion of the township budget.**

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# **Deputies and Assistants of Township Officers**

## **IC 36-6-7-2**

**An officer of a township may appoint and remove all deputies and other employees in his office, shall appoint deputies and other employees necessary for the proper discharge of his duties, and is responsible for the official acts of his deputies and other employees.**

## **IC 36-6-7-3**

**The township board shall make annual appropriations for assistants in township offices.**

**Payments shall be made to assistants on vouchers verified by the claimant and approved by the officer in whose office he is employed.**

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## **Advance Payments**

**IC 5-7-3-1 states:**

**(a) public officers may not draw or receive their salaries in advance.**

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## **Advance Payments**

**Compensation and any other payments for goods and services should not be paid in advance of receipt of the goods or services unless specifically authorized by statute.**

**Payments made for goods or services which are not received may be the personal obligation of the responsible official or employee.**

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# IRS rules for employees

- Per IRC 3401(c), elected officials are always employees for federal income tax withholding purposes.
- Per IRC 3121(d)(2), elected officials will usually be considered employees for Social Security and Medicare withholding purposes.
- Volunteer Firefighters considered employees if they meet the common law tests.
  - All employment tax rules would apply
  - Per diem/Per call, Training/Meeting payments considered wages
  - Allowances or Reimbursements based on if an accountable plan is followed
    - If documentation (receipts) is retained, then could be non-taxable
    - If it is simply giving them a \$XXX allowance, then taxable

# IRS reporting requirements

- Each employee should complete a W-4 form for withholdings. If the employee doesn't complete a W-4, then you should withhold federal income tax at the single and zero allowances rate.
- For each payroll the Township should withhold federal income tax, Social Security tax, and Medicare tax.
- Determine and follow the required federal withholding deposit schedule for the Township.
- In the month following each quarter complete the IRS Form 941 and remit any balances of federal withholdings.
- By January 31 of the following year file IRS Form 944 (IRS will notify if you qualify); Send each employee their copy of IRS Form W-2 (filed with IRS by February 28).

# Certification of Nepotism and Contracting Statutes

**Indiana Code 36-1-20.2-16 states, “Each elected officer of the unit shall annually certify in writing, subject to the penalties for perjury, that the officer has not violated this chapter. An officer shall submit the certification to the executive of the unit not later than December 31 of each year.”**

**Indiana Code 36-1-21-6 states, “Each elected officer of the unit shall annually certify in writing, subject to the penalties for perjury, that the officer is in compliance with this chapter. An officer shall submit the certification to the executive of the unit not later than December 31 of each year.”**

**The two certifications must be completed by all Township Board members and the Township Trustee and presented to the Trustee prior to the end of each year. This is still true even if the Township has failed to adopt the two policies required by the statutes.**

# SBOA WEBSITE

SBOA: Home - Google Chrome

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Indiana State Board of Accounts

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**Audit Reports**

STATE BOARD OF ACCOUNTS  
302 West Washington Street  
Room E418  
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENT AND  
FEDERAL SINGLE AUDIT REPORT  
January 1, 2016 to December 31, 2016

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1816

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**Mission Statement**

We are dedicated to providing the citizens of the State of Indiana with complete confidence in the integrity and financial accountability of state and local government.

The Board Members are:

- Paul Joyce, CPA, State Examiner
- Mike Bozymski, CPA, Deputy State Examiner
- Tammy White, CPA, Deputy State Examiner

**Website Update!**

As you can tell, if you are frequent visitor to our website, we have made some drastic



SBOA Search

GOVERNOR  
MIKE PENCE

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## Indiana State Board of Accounts

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## TOWNSHIPS

### Contact Information

W. Tyler Michael (317) 232-2512 Ryan Preston (317) 232-2512

### Overview

### Uniform Compliance Guidelines

- STATE EXAMINER DIRECTIVES
- MANUALS
- BULLETINS

### Indiana Codes

### Gateway

### Electronic Forms

### Calendar

### Meeting Materials

### Best Practices

### Resources

### Audit Reports

### Comments Regarding SBOA Staff

Please use the form below to let us know about the performance of our staff, both positive and negative. Your

## Overview

## Uniform Compliance Guidelines

### STATE EXAMINER DIRECTIVES

### MANUALS

#### Accounting and Financial Regulatory Reporting Manual

[Accounting and Financial Regulatory Reporting Manual - 2013](#)

#### Uniform Compliance Guidelines Manual

You can view the manual online by clicking on one of the Chapters below:

- [Table of Contents](#)
- [Chapter 1 - The Township Trustee](#)
- [Chapter 2 - Description of Township and General Forms](#)
- [Chapter 3 - Use of Financial and Appropriation Record](#)
- [Chapter 4 - Budgets and Appropriation](#)
- [Chapter 5 - The Township Board](#)
- [Chapter 6 - Township Assistance](#)
- [Chapter 7 - Dogs and the Dog Fund](#)
- [Chapter 8 - Cemeteries](#)
- [Chapter 9 - Fire Protection and Emergency Services](#)
- [Chapter 10 - Township Parks Recreation-Community Centers](#)
- [Chapter 11 - Township Libraries](#)
- [Chapter 12 - Miscellaneous Duties and Other Matters Relating to the Office of the Township Trustee](#)
- [Chapter 13 - Prescribed Forms, Taxes, and General Information](#)
- [Chapter 14 - Computer Systems](#)
- [Chapter 15 - Public Proceedings and Public Records](#)
- [Chapter 16 - Conflict of Interest](#)
- [Chapter 17 - Compensation and Benefits](#)
- [Chapter 18 - Deposit and Investment of Funds](#)
- [Chapter 19 - Public Purchases, Purchase of Land or Structures and Inventory of Capital Assets](#)
- [Chapter 20 - Public Works Law](#)
- [Chapter 21 - Leases](#)
- [Chapter 22 - Disposal of Real or Personal Property IIC 36-1-11 or IC 5-22-22](#)
- [Appendix](#)
- [Index](#)

Or you can download the Manual to your computer by [clicking here](#). After downloading and installing, the manual will be located in the directory C:\Manuals\Townships

### BULLETINS

## Indiana Codes

## Gateway



## Audit Reports ▾

### Comments Regarding SBOA Staff

Please use the form below to let us know about the performance of our staff, both positives and negatives. Your submission is confidential and will be considered for the employee's annual evaluation. Thank you for taking the time to give us feedback on our staff! We strive to provide excellent customer service at all times!

Name:

Email Address:

Unit Name:

Unit County:

SBOA Examiner Name:

Message\*:

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1-317-232-2513

# Township Board & Term of Office

**IC 36-6-6-2**

**The township board shall consist of three members\***

**Term of office is 4 years beginning January 1 after election until a successor is elected**

**\*Seven members for a board in a county containing a consolidated city  
Merged townships have special provisions contained in IC 36-6-6-2.1**

# **Township Board Residency Requirement**

**IC 36-6-6-3**

**A member of the Board must reside within the township as provided in Article 6, Section 6 of the Constitution of the State of Indiana.**

**If a member of the Board ceases to be a resident of the township, the office becomes vacant.**

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# Township Board Pay

**IC 36-6-8-13**

**A member of the township board who holds office for a fraction of any year is entitled to a proportionate fraction of the annual salary.**

**A member of the township board who holds office on December 31 of any year is entitled to his salary on that day.**

**A member of the township board who leaves office before December 31 of any year is entitled to his salary on the day he leaves office.**

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# **Township Board Quorum/Adjournment**

## **IC 36-6-6-4**

**Two (2) members of the Board constitute a quorum.\***

**\* 4 members for a Board in a county containing a consolidated city  
A majority of members for merged townships**

## **IC 36-6-6-5**

**A meeting of the Board may be adjourned from day to day until its business is completed.**

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# **Township Board Meeting; Election of chairman and secretary**

**IC 36-6-6-7**

**The Board shall meet at the office of the Trustee on the first Tuesday after the first Monday in January of each year.**

**At this meeting the Board shall elect one (1) member as chairman for that year and one (1) member as secretary for that year.**

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# Appearance at meetings by taxpayer

IC 36-6-6-6

A taxpayer of the township may appear at any meeting of the Board and be heard as to:

- (1) an estimate of expenditures;
- (2) a proposed levy of taxes;
- (3) the approval of the executive's annual report; or
- (4) *any other matter being considered by the legislative body.*

# **Township Board; Special Meeting**

**IC 36-6-6-7**

**If a newly elected Board holds a special meeting before the first Tuesday after the first Monday in the January following its election, it shall elect a chairman and a secretary before conducting any other business.**

**The chairman and secretary elected at the special meeting retain those positions until the first Tuesday after the first Monday in January of the year following the special meeting.**

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# **Township Board; Recording of proceedings**

**IC 36-6-6-8**

**The Board shall keep a permanent record of its proceedings in a book furnished by the Trustee.**

**The secretary of the Board shall, under the direction of the Board, record the minutes of the proceedings of each meeting in full and shall provide copies of the minutes to each member of the Board before the next meeting is convened.**

**After the minutes are approved by the Board, the secretary of the Board shall place the minutes in the permanent record book. The chairman of the Board shall retain the record in his custody.”**

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# **Township Board; Meeting for consideration and approval of annual report of trustee; disposition of funds**

**IC 36-6-6-9**

**The Board shall meet on or before the third Tuesday after the first Monday in February of each year. At this meeting it shall consider and approve, in whole or in part, the annual report of the Trustee presented under IC 36-6-4-12.**

**The Board may send for persons, books, and papers necessary in the examination of the report. A member may administer oaths necessary in the examination of the report.**

**Any sum in the control of the Trustee that remains unexpended and is subject to no liability shall be credited in favor of the fund for which it was appropriated.**

# **Township Board; Meeting for consideration and approval of annual report of trustee; disposition of funds**

## **IC 36-6-6-9**

**Any fund expended, in whole or in part, for a purpose for which it was not appropriated shall be considered unexpended and in the control of the trustee, who is liable on his bond for such an expenditure.**

**When its examination of the report is completed, the Board shall take action on the report, specifying the parts of the report that are altered or disallowed. The report remains under the control of the Board and in custody of its chairman, who shall keep it open to inspection by taxpayers of the township.”**

# **Meeting; adoption of annual budget**

**IC 36-6-6-11**

**The township board shall meet annually to adopt the township's annual budget.**

**The township board body shall consider the estimates of expenditures made by the trustee under IC 36-6-4-11, and may approve or reject all or part of any estimate or any item within an estimate.**

**The township board may require the trustee to further itemize an estimate not sufficiently itemized.**

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# **Meeting; adoption of annual budget**

**IC 36-6-6-11**

**The township board may not appropriate for any purpose an amount more than the trustee's estimate of the amount required for that purpose.**

**The township board shall include in the budget:**

- (1) provisions for the payment of existing debt of the township as it becomes due; and**
- (2) the salaries fixed under section 10 of this chapter.**

**In making levies for the township general fund, the township board may include an amount not more than the amount necessary to compensate its members for their services during the year for which the levies are made.**

# **Meeting; adoption of annual budget**

**IC 36-6-6-11**

**After the township board has taken action on the trustee's estimates, it shall levy taxes for the township funds on property in the township and fix rates of taxation sufficient to provide that revenue during the next year.**

**On the assessment date, the rates of taxation adopted under this section become a levy and a lien on all taxable property in the township, including property in municipalities in the township. The levy constitutes an appropriation for the specific items in the trustee's estimates.**

## **Appropriation and transfer of money to county; interlocal agreements**

**IC 36-6-6-13**

**The township board may appropriate and transfer money to the county treasurer for use throughout the county under agreements made by the township and the county under IC 36-1-7 (interlocal cooperation).**

**.**

## **Special meeting by township board; notice**

**IC 36-6-6-13.5**

**A special meeting may be held by the township board if the trustee, the chairman of the township board, or a majority of the members of the township board issue a written notice of the meeting to each member of the township board.**

**The notice must state the time, place, and purpose of the meeting.**

**The township board may consider any matter at a special meeting. However, the only matters that may be acted on at the special meeting are the matters set forth in the notice.**

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# **Special meeting; determination of need for fire and emergency services**

**IC 36-6-6-14**

**At any special meeting, if two (2) or more members give their consent, the township board may determine whether there is a need for fire and emergency services or other emergency requiring the expenditure of money not included in the township's budget estimates and levy.**

**If the legislative body finds that a need for fire and emergency services or other emergency exists, it may issue a special order, entered and signed on the record, authorizing the executive to borrow a specified amount of money sufficient to meet the emergency.**

# **Special meeting; determination of need for fire and emergency services**

## **IC 36-6-6-14**

**Notwithstanding IC 36-8-13-4(a), the township board may authorize the trustee to borrow a specified sum from a township fund other than the township firefighting fund if the township board finds that the emergency requiring the expenditure of money is related to paying the operating expenses of a township fire department or a volunteer fire department.**

**At its next annual session, the township board shall cover the debt created by making a levy to the credit of the fund for which the amount was borrowed.**

# **Special meeting; determination of need for fire and emergency services**

## **IC 36-6-6-14**

**In determining whether a fire and emergency services need exists requiring the expenditure of money not included in the township's budget estimates and levy, the township board and any reviewing authority considering the approval of the additional borrowing shall consider several factors listed in IC 36-6-6-14(d).**

**In the event the township received additional funds under this chapter in the immediately preceding budget year for an approved expenditure, any reviewing authority shall take into consideration the use of the funds in the immediately preceding budget year and the continued need for funding the services and operations to be funded with the proceeds of the loan.**

# **Objection by taxpayers; department of local government finance hearing and action; appeal**

## **IC 36-6-6-14.5**

**If the township board issues a special order authorizing the trustee to borrow money, not less than ten (10) taxpayers in the township who disagree with the special order may file a petition in the office of the county auditor not more than thirty (30) days after notice of the special order is given.**

**The petition must state the taxpayers' objections and the reasons why the taxpayers believe the special order to be unnecessary or unwise.**

# **Objection by taxpayers; department of local government finance hearing and action; appeal**

**IC 36-6-6-14.5**

**The county auditor shall immediately certify a copy of the petition, together with other data necessary to present the questions involved, to the department of local government finance.**

**Upon receipt of the certified petition and other data, the department of local government finance shall fix a time and place for the hearing of the matter.**

**The hearing shall be held not less than five (5) and not more than thirty (30) days after the receipt of the certified documents.**

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# **Objection by taxpayers; department of local government finance hearing and action; appeal**

**IC 36-6-6-14.5**

**The hearing shall be held in the county where the petition arose.**

**Notice of the hearing shall be given by the department of local government finance to the township and to the first ten (10) taxpayer petitioners listed on the petition by letter.**

**The letter shall be sent to the first ten (10) taxpayer petitioners at the taxpayer's usual place of residence at least five (5) days before the date of the hearing.**

## **Objection by taxpayers; department of local government finance hearing and action; appeal**

**IC 36-6-6-14.5**

**A taxpayer who signed a petition or a township against which a petition is filed may petition for judicial review of the final determination of the department of local government finance.**

**The petition must be filed in the tax court not more than forty-five (45) days after the date of the department's final determination.**

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## **Temporary loans to meet current expenses; resolution; time warrants**

**IC 36-6-6-15**

**If the township board finds that an emergency requires the borrowing of money to meet the township's current expenses, it may take out temporary loans in an amount not more than eighty percent (80%) of the total anticipated revenue for the remainder of the year in which the loans are taken out.**



# **Temporary loans to meet current expenses; resolution; time warrants**

**IC 36-6-6-15**

**The township board must authorize the temporary loans by a resolution:**

- (1) stating the nature of the consideration for the loans;**
- (2) stating the time the loans are payable;**
- (3) stating the place the loans are payable;**
- (4) stating a rate of interest;**
- (5) stating the anticipated revenues on which the loans are based and out of which they are payable; and**
- (6) appropriating a sufficient amount of the anticipated revenues on which the loans are based and out of which they are payable for the payment of the loans.**

# **Temporary loans to meet current expenses; resolution; time warrants**

**IC 36-6-6-15**

**The loans must be evidenced by time warrants of the township stating:**

- (1) the nature of the consideration;**
- (2) the time payable;**
- (3) the place payable; and**
- (4) the anticipated revenues on which they are based and out of which they are payable.**

# **Membership of township in county, state, or national associations; appropriations; expenses**

**IC 36-6-6-12**

**The township board may appropriate money for membership of the township in county, state, or national associations that:**

- (1) are of a civic, educational, or governmental nature; and**
- (2) have as a purpose the improvement of township governmental operations.**

**The township representatives may participate in the activities of these associations, and the township board may appropriate money to defray the expenses of township representatives in connection with these activities.**

## **Membership of township in county, state, or national associations; appropriations; expenses**

### **IC 36-6-6-12**

**Each representative of the township attending any meeting, conference, seminar, or convention approved by the township trustee shall be allowed reimbursement for all necessary and legitimate expenses incurred while representing the township. Expenses shall be paid to each representative in accordance with the township's reimbursement policy, which may include an established per diem rate, as recommended by the township trustee and adopted by the township board.**

# **Township trustee; residence; term of office**

**IC 36-6-4-2**

**A township trustee shall be elected by the voters of each township. The trustee is the township executive.**

**The township trustee must reside within the township as provided in Article 6, Section 6 of the Constitution of the State of Indiana.**

**The trustee forfeits office if the trustee ceases to be a resident of the township.**

**The term of office of a township trustee is four (4) years, beginning January 1 after election and continuing until a successor is elected and qualified.**

# Duties of Township trustee

IC 36-6-4-3

The trustee shall do the following:

- (1) Keep a written record of official proceedings.
- (2) Manage all township property interests.
- (3) Keep township records open for public inspection.
- (4) Attend all meetings of the township board.
- (5) Receive and pay out township funds.
- (6) Examine and settle all accounts and demands chargeable against the township.
- (7) Administer township assistance under IC 12-20 and IC 12-30-4.
- (8) Perform the duties of fence viewer under IC 32-26.

# Duties of Township trustee

## IC 36-6-4-3

The executive shall do the following:

(9) Provide and maintain cemeteries under IC 23-14.

(10) Provide fire protection under IC 36-8, except in a township that is located in a county having a consolidated city; and consolidated the township's fire department under IC 36-3-1-6.1.

(11) File an annual personnel report under IC 5-11-13.

(12) Provide and maintain township parks and community centers under IC 36-10.

(13) Destroy detrimental plants, noxious weeds, and rank vegetation under IC 15-16-8.

(14) Provide insulin to the poor under IC 12-20-16.

(15) Perform other duties prescribed by statute.

## **Records; maintenance**

**IC 36-6-4-5**

**The trustee shall maintain:**

**(1) a general account showing the total of all township receipts and expenditures; and**

**(2) the financial and appropriation record of the township, which must include an itemized and accurate account of the township's financial affairs.**

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# **Financial and appropriation record; requisites**

## **IC 36-6-4-6**

**For each sum of money received by the trustee, the financial and appropriation record must show:**

- (1) the date it was received;**
- (2) from whom it was received; and**
- (3) to what account it was credited.**

**For each sum of money paid by the trustee, the financial and appropriation record must show:**

- (1) the date it was paid;**
- (2) to whom it was paid;**
- (3) from what account it was paid; and**
- (4) why it was paid.**

**The state board of accounts shall prescribe the form of the financial and appropriation record.**

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# **Purchases; written order; warrant; violation; liability**

## **IC 36-6-4-7**

**Each purchase for the township by the trustee must be made on written order of the trustee, certifying that sufficient funds have been appropriated to pay the full price of the purchase.**

**The trustee shall issue a warrant and pay for the purchase not later than receipt of the county treasurer's first semiannual distribution following the purchase.**

**A trustee who violates IC 36-6-4-7 commits a Class C infraction and is liable on his official bond for the value of the purchase.**

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## **Verified statement of indebtedness; posting**

**IC 36-6-4-10**

**On the first Monday of each August the trustee shall post, in a conspicuous place near his office, a verified statement showing the indebtedness of the township in detail and giving the number and total amount of outstanding orders, warrants, and accounts.**

# **Annual meeting; statement of estimated expenditures; forms; amounts**

## **IC 36-6-4-11**

**At the township board's annual meeting under IC 36-6-6-11, the trustee shall present an itemized written statement of the estimated expenditures for which appropriations are requested, specifying:**

- (A) the number of teachers employed;**
- (B) the salary of each teacher employed;**
- (C) the property of the township (and supplies on hand);**
- (D) the estimated value of the property of the township (and supplies on hand);**
- (E) the supplies necessary for each school; and**
- (F) the need for township assistance in the township**

## **Annual meeting; statement of estimated expenditures; forms; amounts**

### **IC 36-6-4-11**

**At the township board's annual meeting under IC 36-6-6-11, the trustee shall submit to questions from the township board or taxpayers concerning expenditures of the township.**

**The written statement must comply with forms prescribed by the state board of accounts and show the amount of each item to be charged against township funds.**

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**Annual meeting; report of receipts and expenditures of preceding calendar year; failure to file; penalty**

**IC 36-6-4-12**

**At the annual meeting of the township legislative body under IC 36-6-6-9 the executive shall present a complete report of all receipts and expenditures of the preceding calendar year, including the balance to the credit of each fund controlled by the executive. If the executive controls any money that is not included in a particular fund, then the executive shall state all the facts concerning that money in the report.**

# **Abstract of receipts and expenditures; failure to comply; offense**

**IC 36-6-4-13**

**When the trustee prepares the annual report required by section 12 of this chapter, the trustee shall also prepare, on forms prescribed by the state board of accounts, an abstract of receipts and expenditures:**

- (1) showing the sum of money in each fund of the township at the beginning of the year;**
- (2) showing the sum of money received in each fund of the township during the year;**
- (3) showing the sum of money paid from each fund of the township during the year;**

# **Abstract of receipts and expenditures; failure to comply; offense**

**IC 36-6-4-13**

**(4) showing the sum of money remaining in each fund of the township at the end of the year.**

**(5) containing a statement of receipts, showing their source; and**

**(6) containing a statement of expenditures, showing the combined gross payment, according to classification of expense, to each person.**



# **Abstract of receipts and expenditures; failure to comply; offense**

## **IC 36-6-4-13**

**Within four (4) weeks after the third Tuesday following the first Monday in February, the trustee shall publish the abstract in accordance with IC 5-3-1.**

**The abstract must state that a complete and detailed annual report and the accompanying vouchers showing the names of persons paid money by the township have been filed with the county auditor, and that the chairman of the township board has a copy of the report that is available for inspection by any taxpayer of the township.**

**A trustee who fails to comply with IC 36-6-4-13 commits a Class C infraction.**

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# **Powers of Township trustee**

**IC 36-6-4-4**

**The trustee may do the following:**

**(1) Administer oaths when necessary in the discharge of official duties.**

**(2) Appoint an attorney to represent the township in any proceeding in which the township is interested.**

**(3) Enter into certain oil and gas leases of township property under IC 36-9.**

**(4) Personally use a township vehicle for the performance of official duties, but only if the use is authorized by the township legislative body.**

**(5) Exercise other powers granted by statute.**

**Use of funds appropriated for community services;  
contracts for ambulance services; fees**

**IC 36-6-4-8**

**The trustee may use the township's share of state, county, and township tax revenues and federal revenue sharing funds for all categories of community services, if these funds are appropriated for these services by the township board.**

**The trustee may use these funds for both operating and capital expenditures.**

## **Use of funds appropriated for community services; contracts for ambulance services; fees**

**IC 36-6-4-8**

**With the consent of the township board, the trustee may contract with corporations for health and community services not specifically provided by another governmental entity.**

**The trustee may contract with a private person to provide regular or emergency ambulance service within the township. The contract may provide for the imposition and collection of fees for this service.**

**The township board may adopt a resolution to provide for the imposition and collection of fees for ambulance services provided by the township police or fire department.**

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# **Use of funds for drug awareness programs**

**IC 36-6-4-19**

**The township trustee may pay township funds for the purpose of supporting a drug awareness program that is implemented in schools.**

# **Failure to perform duty; liability; compensation; personal use of township funds**

**IC 36-6-4-17**

**A trustee is entitled to receive the following:**

- (1) The trustee's salary.**
- (2) Reimbursement for expenses that are reasonably incurred by the trustee for the following:**
  - (A) The operation of the trustee's office.**
  - (B) Travel and meals while attending seminars or conferences on township matters.**
  - (C) A sum for mileage as permitted under IC 36-6-8-3(b).**

**The trustee may not make any other personal use of township funds without prior approval by the township board.**

# **Designation of alternate to perform executive's duties and functions**

**IC 36-6-4-18**

**Within thirty (30) days after taking office, the trustee shall designate a person who shall perform the trustee's duties whenever the trustee is incapable of performing the trustee's functions because the trustee:**

- (1) is absent from the township; or**
- (2) becomes incapacitated.**

**The trustee shall give notice of the designation to the chairman of the township board, the county sheriff, and any other persons that the trustee chooses.**

# **Designation of alternate to perform executive's duties and functions**

**IC 36-6-4-18**

**The designee shall have all the powers of the trustee.**

**The trustee is responsible for all acts of the designee.**

**The trustee may change the designee at any time.**

**The designee shall perform the trustee's duties until:**

- (1) the trustee is no longer absent from the township; or**
- (2) an acting trustee is appointed by the county executive under section 36-6-4-16.**



# **Expiration of term; delivery of funds, property, and annual report; submission to inquiries at annual meeting**

## **IC 36-6-4-14**

**When his term of office expires, the trustee shall:**

**(1) immediately deliver to the new trustee custody of all funds and property of the township, except records necessary in the preparation of his annual report;**

**(2) deliver to the new trustee, not later than the second Monday in the next January, his annual report and any records he has retained; and**

**(3) attend the annual meeting of the township board held under IC 36-6-6-9 and submit to inquiries from the township board concerning the operation of the trustee's office during the preceding calendar year.**

## **Resignation or death; issuance of call for special meeting by new executive; annual report**

### **IC 36-6-4-15**

**If the trustee resigns or dies, he or his personal representative shall immediately deliver to the new trustee custody of all funds and property of the township. The new trustee shall then issue a call for a special meeting of the township board, to be held not more than fifteen (15) days later. At the special meeting the township board shall:**

- (1) examine the records of the township;**
- (2) inquire into the conduct of the trustee's office; and**
- (3) approve in whole or in part the records, receipts, and expenditures of the township to the date of death or resignation of the former trustee.**

**Resignation or death; issuance of call for special meeting by new executive; annual report**

**IC 36-6-4-15**

**In his annual report to the township board , the new trustee shall distinguish between his transactions and those of the former trustee. The township board need not, at its annual meeting under IC 36-6-6-9, review items in the report that were considered at the special meeting.**

**Incapacity; petition; hearing; acting trustee;  
salaries; restoration of capacity; resumption of  
duties**

**IC 36-6-4-16**

**When twenty-five (25) or more resident freeholders of a township file a petition with the circuit court of the county, alleging that the township trustee is incapable of performing his duties due to mental or physical incapacity, the clerk of the court shall issue a summons to be served on the trustee.**

**The summons is returnable not less than ten (10) days from its date of issue.**

**Incapacity; petition; hearing; acting trustee; salaries; restoration of capacity; resumption of duties**

**IC 36-6-4-16**

**Immediately following the return date set out on the summons, the circuit court shall hold a hearing on the matter alleged in the petition.**

**After hearing the evidence and being fully advised, the court shall enter its findings and judgment.**

**If the court finds the trustee incapable of performing the duties of office, the clerk of the court shall certify a copy of the judgment to the county executive, which shall, within five (5) days, appoint a resident of the township as acting trustee of the township during the incapacity of the trustee.**

**Incapacity; petition; hearing; acting trustee;  
salaries; restoration of capacity; resumption of  
duties**

**IC 36-6-4-16**

**The acting trustee shall execute and file a bond in an amount fixed by the county auditor.**

**After taking the oath of office, the acting trustee has all the powers and duties of the executive.**

**The acting trustee is entitled to the salary and benefits for the trustee.**

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**Incapacity; petition; hearing; acting trustee; salaries; restoration of capacity; resumption of duties**

**IC 36-6-4-16**

**When an incapacitated trustee files a petition with the circuit court of the county alleging that the trustee is restored to mental or physical ability to perform the duties of office, the court shall immediately hold a hearing on the matters alleged.**

**After hearing the evidence and being fully advised, the court shall enter its findings and judgment.**

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**Incapacity; petition; hearing; acting trustee; salaries; restoration of capacity; resumption of duties**

**IC 36-6-4-16**

**If the court finds the trustee capable of resuming duties, the clerk of the court shall certify a copy of the judgment to the county executive, which shall, within five (5) days, revoke the appointment of the acting trustee.**

**The board of county commissioners is considered the executive of a county having a consolidated city.**

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# **Failure to perform duty; liability; compensation; personal use of township funds**

**IC 36-6-4-17**

**A trustee who fails to perform a duty imposed by section 3(1), 3(2), 3(3), 3(4), 3(5), 3(7), 3(8), 5, or 14(1) is liable to the township in a sum of not more than one hundred dollars (\$100), to be recovered in a civil action brought in the name of the township.**

# **Office Rent & Telephone Expenses**

**IC 36-6-8-3**

**The annual appropriations to a township trustee for the expenses of renting an office and telephone and telegraph expenses must, as nearly as is possible, be equal to the actual cost of those items.**

**If the township trustee uses a part of the trustee's residence for an office, the township board shall appropriate a reasonable sum for that office space.**

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# Mileage Reimbursement

**IC 36-6-8-3**

**The township trustee is entitled to a sum for mileage in the performance of official duties equal to the sum per mile paid to state officers and employees.**

**The township trustee is not entitled a sum for mileage when the township trustee uses a township vehicle in the performance of official duties.**

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## **Travel Policies**

**Each governmental unit should adopt a written travel policy in conformity with applicable statutes.**

**Reimbursement for lodging and meals should be based upon actual receipts for amounts paid unless otherwise authorized by statute.**

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## Mileage and Travel

The township trustee is entitled to a sum for mileage in the performance of his official duties equal to the sum per mile paid to state officers and employees (IC 36-6-8-3). The current state rate is \$.44 per mile. Mileage claim form number 101 shall be properly completed, listing dates of authorized travel, details of travel, miles traveled, nature of business, etc., for reimbursements for mileage before payment is made.

Reimbursed mileage shall not include travel to and from the officer's or employee's home and the governmental office in which he works, unless otherwise authorized by statute.

## **Mileage and Travel, Continued**

**Official Opinion 74 of the Indiana Attorney General, issued in 1953, concluded there is no statutory authority for payment of a fixed amount of travel allowance to public employees and that a public employer may not reimburse an employee for travel expense which is, in fact, not incurred by the employee. Also, there is no authority for a travel allowance to be paid without regard to the number of miles, if any, actually traveled.**

**Therefore, the State Board of Accounts is of the audit position that a fixed amount for travel allowance should not be paid. The prescribed method is to reimburse the employee for travel on the basis of a claim filed on mileage claim, Form 101.**

Prescribed by State Board of Accounts

General  
Form No. 101  
( 2009)

MILEAGE CLAIM

\_\_\_\_\_ TO \_\_\_\_\_  
(GOVERNMENTAL UNIT)

\_\_\_\_\_ ON ACCOUNT OF APPROPRIATION NO. \_\_\_\_\_ FOR \_\_\_\_\_  
(OFFICE, BOARD,  
DEPARTMENT OR  
INSTITUTION)

DATE 20		FROM	TO	ODOMETER READING+		NATURE OF BUSINESS	AUTO MILES TRAVELED	MILEAGE @ _____ ¢ PER MILE	
		POINT	POINT	START	FINISH				
AUTO LICENSE NO.							TOTALS		

+ ODOMETER READING columns are to be used only when distance between points cannot be determined by fixed mileage or official highway map.

Pursuant to the provisions and penalties of law, I hereby certify that the foregoing account is just and correct, that the amount claimed is legally due, after allowing all just credits and that no part of the same has been paid.

Date

# Township Assistance Standards

IC 12-20-5.5-1 states, “(a) The township trustee shall process all applications for township assistance according to uniform written standards and without consideration of the race, creed, nationality, or gender of the applicant or any member of the applicant's household. (b) The township's standards for the issuance of township assistance and the processing of applications must be: (1) governed by the requirements of this article; (2) proposed by the township trustee, adopted by the township board, and filed with the board of county commissioners; (3) reviewed and updated annually to reflect changes in the cost of basic necessities in the township and changes in the law; (4) published in a single written document, including addenda attached to the document; and (5) posted in a place prominently visible to the public in all offices of the township trustee where township assistance applications are taken or processed.”

We would also encourage Trustees to review IC 12-20-5.5-2 for all of the specific requirements that must be included in the Township Assistance Standards.



# Township Assistance Standards - content

IC 12-20-5.5-2 states, “(a) Standards for the administration of township assistance must contain the following:

- (1) Criteria for determining township assistance eligibility.
- (2) Minimum requirements of township trustee accessibility.
- (3) Other information as needed, including the following:
  - (A) Township office locations, hours, and days of availability.
  - (B) Initial eligibility criteria.
  - (C) Continuing eligibility criteria.
  - (D) Workfare requirements.
  - (E) Essential and nonessential assets.
  - (F) Available resources.
  - (G) Income exemptions.
  - (H) Application process.
  - (I) Countable income.
  - (J) Countable assets.
  - (K) Wasted resources.

(b) Standards for the administration of township assistance must exclude a Holocaust victim's settlement payment received by an eligible individual from countable assets and countable income.

# **Inclusion of standards governing provision of basic necessities**

## **IC 12-20-5.5-5**

**The township's standards for the administration of township assistance must include all applicable standards governing the provision of basic necessities, including maximum amounts, special conditions, or other limitations on eligibility, if any have been established for one or more basic necessities.**

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## PAYMENT OF CLAIMS – Township Assistance

Whenever the administrator of township assistance of any township grants township assistance aid to any indigent person, or to any other person or agency on a township assistance order as provided by law or obligates the township for any item properly payable from township assistance funds, the claim against such township, itemized and sworn to as provided by law, and accompanied by the original township assistance order, duly itemized and signed shall be checked with the records of the administrator of township assistance, audited, and certified to, as required by law by the trustee.

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## PAYMENT OF CLAIMS – Township Assistance

The claim, with the original township assistance order or orders attached, shall then be filed for payment. All townships are now required to pay township assistance (IC 12-20 used to provide the county auditor could pay township assistance for certain townships). Such claim or claims shall be carefully reviewed and approved by the trustee as the administrator of township assistance. The township trustee shall pay claims against the township for township assistance in the same manner that other claims against the township are paid. The township trustee, when authorized to pay claims directly to vendors, shall pay a claim within forty-five (45) days. The township trustee shall pay the claim from: (1) any balance standing to the credit of the township against which the claim is filed; or (2) from any other available fund from which advancements can be made to the township for that purpose. IC 12-20-20-1

## PAYMENT OF CLAIMS – Township Assistance

Payment of all claims should be directly to a vendor and should never be to a township assistance applicant.

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# **Township assistance profiteering; township assistance fraud**

**IC 12-20-1-4**

**A person who receives any item of value from an applicant or a recipient in connection with assisting that applicant or recipient in obtaining township assistance commits township assistance profiteering, a Class C misdemeanor.**

# **Township assistance profiteering; township assistance fraud**

**IC 12-20-1-4**

**A person who unfairly profits from the:**

- (1) sale, lease, or rental of goods or shelter; or**
- (2) provision of services;**

**to a township assistance recipient commits township assistance fraud, a Class D felony. A person unfairly profits if the person receives payment from the township trustee for goods or services that the person does not provide or the person charges the township trustee more for the goods or services than the person would charge members of the public.**

# **Township assistance profiteering; township assistance fraud**

**IC 12-20-1-4**

**In addition to any other penalty imposed for a conviction under subsection (c), a person who is convicted of township assistance fraud is ineligible to participate in the township assistance program for thirty (30) years after the date of the conviction.**

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# **Jurisdiction of division of family resources; investigations; reports**

**IC 12-20-3-1**

**A township trustee is not under the jurisdiction of the  
division of family resources.**

**The division of family resources:**

**(1) may not subject a township trustee to investigation  
concerning the trustee's official duties; and**

**(2) has no authority to make a report with reference to  
the official duties of a township trustee.**

# **Governor's powers**

**IC 12-20-3-2**

**The governor may not do any of the following:**

- (1) Hold a hearing in reference to a township trustee's official duties.**
- (2) Remove a township trustee from office.**
- (3) Declare the office of a township trustee vacant.**

# **Vacation of office or death; delivery of records to successor**

**IC 12-20-3-3**

**If a township trustee, who serves as administrator of township assistance, is removed from office, resigns, or in any other way vacates the office of township trustee, the township trustee shall immediately deliver all books, papers, and other materials concerning the office to the trustee's successor upon the successor's appointment.**

**If a township trustee, who serves as administrator of township assistance, dies, the township trustee's executors or administrators shall, not more than forty (40) days after the trustee's death, deliver all materials belonging to the township trustee's office to the trustee's successor in office.**

# **Office expense and clerical help**

**IC 12-20-4-1**

**The township trustee may pay out of township assistance money the necessary office expense and clerical or other help necessary to properly administer township assistance.**

# **Supervisors, investigators, assistants, and employees; compensation**

## **IC 12-20-4-2**

**The township trustee of each township, in the trustee's official capacity as chief executive officer within the township, may do the following:**

**(1) Employ supervisors, investigators, assistants, or other necessary employees in discharging the township trustee's duties concerning the provision of township assistance.**

**(2) Fix the salaries or wages to be paid to the supervisors, investigators, assistants, and other necessary employees employed by the township trustee.**

# **Supervisors, investigators, assistants, and employees; number; pay**

## **IC 12-20-4-3**

**The township trustee shall determine the number of township assistance supervisors, investigators, assistants, or other necessary employees that are employed by the township to administer township assistance.**

**The pay of township assistance supervisors, investigators, assistants, and other necessary employees shall be fixed by the township trustee subject only to the total budgetary appropriation for personnel services for the administration of township assistance approved by the township board.**

**Supervisors, investigators, assistants, and employees; number; pay**

**IC 12-20-4-3**

**A township assistance supervisor, investigator, assistant, or other necessary employee who uses an automobile in the performance of the employee's work is entitled to the same mileage paid to state officers and employees.**

# Qualifications of investigators

## IC 12-20-4-4

**An individual may not be employed as a township assistance investigator unless the individual:**

- (1) is a high school graduate or possesses an equivalent degree;**
- (2) is at least eighteen (18) years of age; and**
- (3) is a resident of the county where the township is located.**



# **Number of supervisors employed; compensation**

## **IC 12-20-4-5**

**The number of supervisors of township assistance investigators may not exceed one (1) supervisor for the first four (4) township assistance investigators.**

**If there are more than four (4) township assistance investigators, the township trustee may employ one (1) additional supervisor for each twelve (12) township assistance investigators or major fraction of that number.**

**The pay for supervisors of township assistance investigators shall be fixed in the manner provided by law for other township salaries.**

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# **Qualifications of supervisors**

## **IC 12-20-4-6**

**An individual may not be employed as a supervisor of township assistance investigators unless the individual:**

- (1) has been an Indiana resident for at least one (1) year immediately preceding the individual's appointment; or**
- (2) has had at least one (1) year of experience as a township assistance investigator.**

## **Townships jointly employing investigators; payment**

**IC 12-20-4-7**

**Two or more townships in the same county may jointly employ an investigator to investigate township assistance applicants and recipients.**

**Payment for investigations conducted shall be made on the basis of the number of cases handled for each township in the same manner and at the same rate as otherwise provided for the payment of investigators.**

# **Supervisors, investigators, assistants, and employees; pay; vacation; sick leave**

**IC 12-20-4-11**

**A township assistance supervisor, investigator, assistant, or other necessary employee shall be paid only for the number of days the employee is actually engaged in employment during each month.**

**A township assistance supervisor, investigator, assistant, or other necessary employee shall be paid at the rate established by the township trustee from an appropriation by the township board with no deduction for legal holidays.**

**Supervisors, investigators, assistants, and employees; pay; vacation; sick leave**

**IC 12-20-4-11**

**A township assistance supervisor, investigator, assistant, or other necessary employee shall be paid out of the same money as claims for township assistance are paid.**

**Claims for pay are payable upon presentation of a sworn claim itemizing each day for which pay is requested.**

**Claims are to be made and filed in the same manner as other claims for township assistance expenditures are payable, at least once each month.**

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**Supervisors, investigators, assistants, and employees; pay; vacation; sick leave**

**IC 12-20-4-11**

**Each township assistance chief deputy, investigator, supervisor, assistant, or other necessary employee may be granted paid vacation leave or sick leave under IC 5-10-6-1.**

**The township trustee of a township having a population of at least ten thousand (10,000) may appoint a chief deputy.**

**A chief deputy may be paid from any township funds.**

## **Rehabilitation, training, and work programs authorized**

**IC 12-20-4-13**

**The township trustee may, with the approval of the township board, employ personnel to supervise rehabilitation, training, retraining, and work programs as provided in IC 12-20-13.**

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# **Powers and Duties of Township Trustee in Administering Township Assistance**

**IC 12-20-5-1**

**The township trustee of each township is ex officio the administrator of township assistance within the township.**

**The township trustee shall perform all duties with reference to the poor of the township as prescribed by law.**

**A township trustee, in discharging the duties prescribed by this article, is designated as the administrator of township assistance.**

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# **Oversight and care**

## **IC 12-20-5-2**

**The township trustee, as administrator of township assistance, in each township is responsible for the oversight and care of all poor individuals in the township as long as the individuals remain in the trustee's charge.**

**The township trustee shall see that the individuals are properly taken care of in the manner required by law.**

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# **Temporary relief**

**IC 12-20-5-3**

**The township trustee, as administrator of township assistance, shall investigate and grant temporary relief as provided in IC 12-20-17-3.**

# **Township Assistance Standards - Processing applications; nondiscrimination**

## **IC 12-20-5.5-1**

**The township trustee shall process all applications for township assistance according to uniform written standards and without consideration of the race, creed, nationality, or gender of the applicant or any member of the applicant's household.**

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# **Township Assistance Standards - Processing applications; nondiscrimination**

**IC 12-20-5.5-1**

**(b) The township's standards for the issuance of township assistance and the processing of applications must be:**

- (1) governed by the requirements of this article;**
- (2) proposed by the township trustee, adopted by the township board, and filed with the board of county commissioners;**
- (3) reviewed and updated annually to reflect changes in the cost of basic necessities in the township and changes in the law;**
- (4) published in a single written document, including addenda attached to the document; and**
- (5) posted in a place prominently visible to the public in all offices of the township trustee where township assistance applications are taken or processed.**

# **Scheduled hours of township trustee**

## **IC 12-20-5.5-4**

**The following does not apply to a township trustee who has assisted less than fifty-one (51) households during each of the two years immediately preceding the date of the township trustee's annual report under IC 12-20-28-3.**

**To ensure minimum accessibility, a township trustee operating a township assistance office in a township with a population of at least ten thousand (10,000) shall provide scheduled office hours for township assistance and staff each office with an individual qualified to:**

- (1) determine eligibility; and**
- (2) issue relief sufficient to meet the township assistance needs of the township.**

# **Scheduled hours of township trustee**

**IC 12-20-5.5-4**

**To meet the requirements above, the township trustee shall do the following:**

**(1) Provide township assistance office hours for at least fourteen (14) hours per week.**

**(2) Provide that there is not more than one (1) weekday between the days the township assistance office is open.**

**(3) Provide for after hours access to the township assistance office by use of an answering machine or a service:**

**(A) capable of taking messages; and**

**(B) programmed to provide information about township assistance office hours.**

# **Scheduled hours of township trustee**

**IC 12-20-5.5-4**

**(4) Respond to a telephone inquiry for township assistance services not more than twenty-four (24) hours, excluding Saturdays, Sundays, and legal holidays, after receiving the inquiry.**

**(5) Post township assistance office hours and telephone numbers at the entrance to each township assistance office.**

# **Income standards**

## **IC 12-20-5.5-6**

**A township trustee shall set income standards for the township that provide for financial eligibility in an amount consistent with reasonable costs of basic necessities in the trustee's particular township.**

**A township trustee may not consider a Holocaust victim's settlement payment received by an eligible individual when setting income standards under this section.**

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# Application for Township Assistance;

## IC 12-20-6-0.5

A township trustee has no obligation to extend aid to an applicant or to a member of an applicant's household who has been denied assistance under IC 12-14-1-1, IC 12-14-1-1.5, IC 12-14-2-5.1, IC 12-14-2-5.3, IC 12-14-2-18, IC 12-14-2-20, IC 12-14-2-21, IC 12-14-2-24, IC 12-14-2-26, IC 12-14-2.5, or IC 12-14-5.5. (TANF)

A township trustee shall not extend aid to an applicant or to a member of an applicant's household if the applicant or the member of the applicant's household has been convicted of an offense under IC 35-43-5-7 or IC 35-43-5-7.1 (Welfare or Medicaid fraud)

# **Application and affidavit**

## **IC 12-20-6-1**

**A township trustee may not extend aid to an individual or a household unless an application and affidavit setting forth the personal condition of the individual or household has been filed with the trustee within one hundred eighty (180) days before the date aid is extended.**

**An individual filing an application and affidavit on behalf of a household must provide the names of all household members and any information necessary for determining the household's eligibility for township assistance. The application must be on the form prescribed by the state board of accounts.**

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# **Application and affidavit**

## **IC 12-20-6-1**

**An applicant for utility assistance under IC 12-20-16-3(a) must comply with IC 12-20-16-3(d).**

**The township trustee may not extend additional or continuing aid to an individual or a household unless the individual or household files an affidavit with the request for assistance affirming how, if at all, the personal condition of the individual or the household has changed from that set forth in the individual's or household's most recent application.**

# **Application and affidavit**

**IC 12-20-6-1**

**The township trustee shall assist an applicant for township assistance in completing a township assistance application if the applicant has a mental or physical disability, including mental retardation, cerebral palsy, blindness, or paralysis; has dyslexia; or cannot read or write the English language.**

# **Eligibility for other public assistance**

## **IC 12-20-6-3**

**Each township trustee shall obtain information about public assistance programs and services administered by the division of family resources and county offices, the Social Security Administration, the federal Food Stamp program (7 U.S.C. 2011 et seq.), or by another federal or state governmental entity.**

**If a trustee believes a township assistance applicant or a member of the applicant's household may be eligible for a public assistance program, the trustee may not extend aid to the applicant or the applicant's household unless the applicant verifies the following:**

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# Eligibility for other public assistance

## IC 12-20-6-3

(1) the applicant has filed, within the one hundred eighty (180) days preceding the application for township assistance, an application for assistance under a federal or state public assistance program administered by the division of family resources and county offices or by another federal or state governmental entity;

(2) the applicant or a member of the applicant's household is receiving assistance under a public assistance program administered by the division of family resources and county offices or another federal or state governmental entity; or

(3) the applicant or a member of the applicant's household has an emergency need that the trustee determines must be met immediately.

# **Application for other assistance**

## **IC 12-20-6-5**

**If the township trustee determines that an applicant or a member of the applicant's household who is granted emergency township assistance under IC 12-20-6-3(3) may be eligible for public assistance other than township assistance, the applicant shall, not more than fifteen (15) working days after the date that emergency township assistance was granted, file an application for public assistance and comply with all the requirements necessary for completing the application process for public assistance administered by the division of family resources and county offices or another federal or state governmental entity.**

# **Application for other assistance**

**IC 12-20-6-5**

**An applicant or a member of the applicant's household who fails to file an application for public assistance not more than fifteen (15) working days after the date that emergency township assistance was granted may not be granted township assistance for sixty (60) days following the grant of township assistance on an emergency basis.**

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# **Action on application**

**IC 12-20-6-7**

**In a case of emergency, a trustee shall accept and promptly act upon a completed application from an individual requesting assistance.**

**In a nonemergency request for township assistance, the trustee shall act on the completed application not later than seventy-two (72) hours after receiving the application, excluding weekends and legal holidays listed in IC 1-1-9.**

**The trustee's office shall retain a copy of each application and affidavit whether or not relief is granted.**

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# Action on application

IC 12-20-6-7

The actions that a trustee may take on a completed application for township assistance, except in a case of emergency, are the following:

- (1) Grant assistance.
- (2) Deny assistance, including a partial denial of assistance requested.
- (3) Leave the decision pending.

A decision pending determination:

- (1) may not remain pending for more than seventy-two (72) hours after the expiration of the period described in subsection (a); and
- (2) must include a statement listing the specific reasons that assistance is not granted or denied within the period required.

# Action on application

IC 12-20-6-7

The actions that a trustee may take on a completed application for township assistance, except in a case of emergency, are the following:

- (1) Grant assistance.
- (2) Deny assistance, including a partial denial of assistance requested.
- (3) Leave the decision pending.

A decision pending determination:

- (1) may not remain pending for more than seventy-two (72) hours after the expiration of the period described in subsection (a); and
- (2) must include a statement listing the specific reasons that assistance is not granted or denied within the period required.

# **Notice of action taken; appeals**

## **IC 12-20-6-8**

**A township trustee shall promptly notify in writing each applicant for township assistance of action taken upon a completed application for township assistance.**

**The trustee shall do the following:**

**(1) Mail notice or provide personal notice not later than seventy-two (72) hours, excluding weekends and legal holidays listed in IC 1-1-9, after the completed application is received, advising the applicant of the right to appeal an adverse decision of the trustee to the board of commissioners.**

**(2) Include in the notice the following:**

**(A) The type and amount of assistance granted.**

**(B) The type and amount of assistance denied or partially granted.**

**(C) Specific reasons for denying all or part of the assistance requested.**

**(D) Information advising the applicant of the procedures for appeal to the board of commissioners.**

# **Notice of action taken; appeals**

**IC 12-20-6-8**

**A copy of the notice shall be filed with the recipient's application and affidavit in the trustee's office.**

**An application for township assistance is not considered complete until all adult members of the requesting household have signed:**

**(1) the township assistance application; and**

**(2) any other form, instrument, or document:**

**(A) required by law; or**

**(B) determined necessary for investigative purposes by the trustee, as contained in the township's township assistance guidelines.**

# **Investigation; relatives**

**IC 12-20-6-9**

**If an application for township assistance is made to the township trustee as administrator of township assistance, the trustee shall carefully investigate the circumstances of the applicant and each member of the applicant's household.**

**The trustee shall ascertain the following:**

- (1) Legal residence.**
- (2) Names and ages.**
- (3) Physical condition relating to sickness or health.**
- (4) Present and previous occupation.**
- (5) Ability and capacity to perform labor.**

# Investigation; relatives

IC 12-20-6-9

**(6) The cause of the applicant's or household member's condition if the applicant or household member is found to be in need and the cause can be ascertained.**

**(7) Whether the applicant or a member of the applicant's household is entitled to income in the immediate future from any source, including the following:**

**(A) Past or present employment.**

**(B) A pending claim or cause of action that may result in a monetary award being received by any member of the applicant's household claiming to be in need.**

**(C) A pending determination for assistance from any other federal or state governmental entity.**

# **Investigation; relatives**

**IC 12-20-6-9**

**(8) The family relationships of the township assistance applicant.**

**(9) Whether the township assistance applicant or members of the applicant's household have relatives able and willing to assist the applicant or a member of the applicant's household.**



# Support by relatives

IC 12-20-6-10

**“Relative” includes only the parent, stepparent, child, stepchild, sibling, stepsibling, grandparent, stepgrandparent, grandchild, or stepgrandchild of a township assistance applicant.**

**If an applicant who applies for township assistance or a member of the applicant's household has a relative living in the township who is able to assist the applicant or member of the applicant's household, the township trustee shall, as administrator of township assistance and before granting aid a second time, ask the relative to help the applicant or member of the applicant's household, either with material relief or by furnishing employment.**

# **Support by relatives**

**IC 12-20-6-10**

**A township trustee may not use township assistance funds to pay the cost of an applicant's shelter with a relative who is the applicant's landlord if the applicant lives in:**

- (1) the same household as the relative; or**
- (2) housing separate from the relative and either:**
  - (A) the housing is unencumbered by mortgage; or**
  - (B) the housing has not been previously rented by the relative to a different tenant at reasonable market rates for at least six (6) months.**

**If shelter payments are made to a relative of a township assistance applicant on behalf of the applicant or a member of the applicant's household, the trustee may file a lien against the relative's real property for the amount of township shelter assistance granted.**

# **Consent to Disclosure of Personal Information**

**IC 12-20-7-1**

**Each applicant and each adult member of the applicant's household seeking township assistance must consent to a disclosure and release of information about the applicant and the applicant's household before township assistance may be provided by the township trustee.**

**The consent must be made by signing a form prescribed by the state board of accounts. (Township Assistance Form TA-1)**

**Information that is declared to be confidential by state or federal statute may not be obtained under the consent form prescribed by this section.**

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# **Consent to Disclosure of Personal Information**

**IC 12-20-7-1**

**The township trustee shall keep on file and shall make available to the division of family resources and office of Medicaid policy and planning upon request a copy of the signed consent form.**

**The township trustee shall send to the county office a copy of the signed consent form.**

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# **Consent to Disclosure of Personal Information**

**IC 12-20-7-1**

**The division of family resources, county offices, and the office of Medicaid policy and planning shall make available to the township trustee upon request a copy of signed consent to disclosure and release of information forms in each entity's files.**

**If an individual who is required to sign a form is unable to sign the form in the township trustee's office due to a physical or mental disability or illness, the township trustee shall make alternate arrangements to obtain the individual's signature.**

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# Information to township trustee

## IC 12-20-7-2

The county office shall provide the following information to each township trustee located in the county:

(1) Information that will identify the types of public assistance that are being provided to the individual who signed the consent form and the individual's household.

(2) Information that will identify the amount of public assistance that is being received by the individual who signed the consent form and the individual's household.

(3) Information that will identify the number of individuals in the household of the individual who signed the consent form who are receiving public assistance.

(4) Information regarding the income, resources, or assets of members of the individual's household receiving public assistance.

The county office must provide the information required under subsection (a) not later than fourteen (14) calendar days after obtaining the information.

# **Information provided to township trustee by department of employment and training**

## **IC 12-20-7-2.5**

**Upon request of the township trustee, the department of employment and training services shall provide without charge information regarding:**

- (1) income, resources, and assets of; and**
  - (2) benefits received by;**
- members of an applicant's household.**

# **Salary and wage information**

**IC 12-20-7-3**

**Upon request of the township trustee, the employer of a township assistance applicant or a member of the applicant's household shall provide the township trustee with information concerning salary or wages earned by the applicant or household member for purposes of determining the financial eligibility of the household to receive township assistance.**

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# **Provision of information to determine eligibility**

## **IC 12-20-7-3.5**

**Upon request of the township trustee, a person holding assets or title to assets of a township assistance applicant or a member of the applicant's household shall provide the township trustee with information concerning the nature and value of those assets for purposes of determining the household's financial eligibility to receive township assistance.**

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# **Use of consent forms**

## **IC 12-20-7-4**

**The division of family resources and county offices shall use the consent forms received under this chapter to do the following:**

**(1) Assist in making eligibility determinations for public assistance programs administered by the division of family resources and county offices.**

**(2) Assist in reducing fraud and abuse in public assistance programs administered by the division of family resources and county offices.**

## **Authorized use of information**

### **IC 12-20-7-4.5**

**The township trustee shall use the information received under IC 12-20-7-2 to assist in reducing fraud and abuse in aid programs administered by the township trustee.**

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# **Use of information not a public record**

## **IC 12-20-7-5**

**Information that is received through the use of a consent form described in IC12-20-7- 1 and that is not a public record open to inspection and copying under any statute may be used only in connection with the following:**

**(1) The administration of the township trustee's township assistance program.**

**(2) The administration of public assistance programs that are administered by the division of family resources and county offices.**

# **Unauthorized use or disclosure of information**

## **IC 12-20-7-6**

**A township trustee, an assistant of a township trustee, or an employee or a director of the division of family resources, the office of Medicaid policy and planning, and county offices who knowingly discloses or uses information that is obtained through the use of a consent form described in IC 12-20-7-1, except as authorized by this chapter, commits a Class A misdemeanor.**

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# **Legal Residence as Condition for Receipt of Township Assistance**

**IC 12-20-8**

**A individual is a "resident" of a township if the individual:**

- (1) has located in the township; and**
- (2) intends to make the township the individual's sole place of residence.**

**If an individual is a resident of a township or county, the township or county shall relieve and support the individual if the individual is poor and in need of relief.**

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# **Legal Residence as Condition for Receipt of Township Assistance**

**IC 12-20-8**

**The township trustee may deny township assistance to an individual if the township trustee determines that the individual does not intend to make the township the individual's sole place of residence.**

**The township trustee may consider all relevant information that supports or refutes the individual's intent to make the township or county the individual's sole place of residence, except the length of time the individual has been located in the township or county.**

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# **Employment as Condition for Receipt of Township Assistance; Able-bodied assistance applicants to seek employment**

**IC 12-20-10-1**

**If a township assistance applicant is in good health or if any members of the applicant's household are in good health, the township trustee, as administrator of township assistance, shall require the individuals who are able to work to seek employment. The township trustee shall refuse to furnish any township assistance until the township trustee is satisfied that the township assistance applicant or members of the applicant's household are endeavoring to find work.**



# **Assistance contingent on performance of work; exception**

**IC 12-20-10-2**

**If a township assistance applicant is in good health and able to work; and either the township trustee, as administrator of township assistance, offers employment to the township assistance applicant, regardless of whether the compensation for the work is in the form of money, house rent, or commodities consisting of the necessities of life; or employment at a reasonable compensation is offered by any other individual, governmental agency, or employer; the township trustee, as administrator of township assistance, shall not furnish township assistance to the applicant until the township assistance applicant performs the work or shows just cause for not performing the work.**

## **Aid in securing employment; trustee**

**IC 12-20-10-3**

**A township trustee, as administrator of township assistance, shall make all possible efforts to secure employment for an able-bodied township assistance applicant in the township where the applicant resides.**

## **Medical examination**

**IC 12-20-10-3.5**

**If a township assistance applicant or a member of the applicant's household claims an inability to work due to health, the township trustee may require and provide for any medical examination necessary for the township trustee to determine whether the applicant or household member is able to perform work.**

## **Aid in securing employment; township residents**

**IC 12-20-10-4**

**The township trustee may call upon residents of the township to aid in finding employment for a township assistance applicant who is able to work.**